

## Article - Tax - General

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§1-101.

- (a) In this article the following words have the meanings indicated.
- (b) “Admissions and amusement tax” means the tax imposed under Title 4 of this article.
- (c) “Alcoholic beverage tax” means the tax imposed under Title 5 of this article.
- (d) “Boxing and wrestling tax” means the tax imposed under Title 6 of this article.
- (e) (1) “Comptroller” means the Comptroller of the State.
  - (2) “Comptroller”, unless expressly provided otherwise, includes:
    - (i) an employee of the Comptroller acting within the scope of employment; and
    - (ii) an agent or representative of the Comptroller acting within the scope of the Comptroller’s authority.
- (f) “County” means a county of the State and, unless expressly provided otherwise, Baltimore City.
- (g) “Department” means the State Department of Assessments and Taxation.
- (h) “Financial institution franchise tax” means the tax imposed under Title 8, Subtitle 2 of this article.
- (i) (1) “Income tax” means the tax imposed under Title 10 of this article.
  - (2) “Income tax” includes the State income tax and county income tax.
- (j) “Inheritance tax” means the tax imposed under Title 7, Subtitle 2 of this article.

- (k) “Internal Revenue Code” means Title 26 of the United States Code.
- (l) “Maryland estate tax” means the tax imposed under Title 7, Subtitle 3 of this article.
- (m) “Maryland generation–skipping transfer tax” means the tax imposed under Title 7, Subtitle 4 of this article.
- (n) “Motor carrier tax” means the tax imposed under Title 9, Subtitle 2 of this article.
- (o) “Motor fuel tax” means the tax imposed under Title 9, Subtitle 3 of this article.
- (p) (1) “Person” means an individual, receiver, trustee, guardian, personal representative, fiduciary, or representative of any kind and any partnership, firm, association, corporation, or other entity.
- (2) “Person”, unless expressly provided otherwise, does not include a governmental entity or a unit or instrumentality of a governmental entity.
- (q) “Property” means real property and personal property.
- (r) “Public service company franchise tax” means the tax imposed under Title 8, Subtitle 4 of this article.
- (s) (1) “Sales and use tax” means the tax imposed under Title 11 of this article.
- (2) “Sales and use tax” includes the tax imposed on the use of certain electricity under § 11-1A-01 of this article.
- (3) “Sales and use tax” includes the hotel surcharge imposed under § 11-102(b) of this article.
- (t) “Savings and loan association franchise tax” means the tax imposed under Title 8, Subtitle 3 of this article.
- (u) “State” means:
- (1) a state, possession, territory, or commonwealth of the United States; or
- (2) the District of Columbia.

- (v) Repealed.
- (w) “Tobacco tax” means the tax imposed under Title 12 of this article.

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